

# Tax Bulletin

## **Tax Bulletin 16-07**

**Effective Date: July 1, 2007**

### **Re: Local Corridor Preservation Funding Fee**

Utah Code Section 41-1a-1222 allows counties to impose a fee, not to exceed \$10.00, for corridor preservation. This fee is collected in addition to the registration and renewal fees on passenger vehicles and trucks.

Salt Lake, Summit, Utah and Wasatch Counties have been collecting this fee since July 1, 2006.

Beginning July 1, 2007 Davis and Iron Counties have elected to impose the fee at \$10.

Dealers must collect this \$10 fee on each motor vehicle sold that will be registered in one of these six counties. Other counties may impose this fee in the future. Watercraft, off-highway vehicles, trailers, snowmobiles and commercial vehicles with apportioned registration are exempt from this fee.

#### **QUESTIONS...**



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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.**

**For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at [tax.utah.gov](http://tax.utah.gov).**



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